

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Merrillville Community School (4600)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$116,642	\$109,479	\$599,823	n/a	414%	448%
	11100 Regular Programs; Elementary	\$5,975,963	\$6,948,730	\$6,853,133	\$14,800,448	148%	113%	116%
	11200 Regular Programs; Middle/Junior High	\$3,467,019	\$4,702,108	\$4,429,422	\$3,042,290	-12%	-35%	-31%
	11300 Regular Programs; High School	\$4,674,080	\$5,587,533	\$5,581,163	\$6,636,646	42%	19%	19%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$37,050	\$27,242	\$71,369	n/a	93%	162%
	12100 2007 Account Code - Gifted and Talented	\$40,957	\$23,157	\$28,067	\$2,665	-93%	-88%	-91%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$1,750	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$40,500	\$287,630	\$912,300	n/a	> 500%	217%
	12350 Physical Impairment; Homebound	\$44,444	\$64,814	\$66,620	\$56,468	27%	-13%	-15%
	12520 Culturally Different; Compensatory	\$7,125	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$154,675	\$205,198	\$219,836	\$234,937	52%	14%	7%
	12900 Other Special Programs	\$11,562	\$34,030	\$42,958	\$16,418	42%	-52%	-62%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$708,858	\$916,954	\$776,707	\$943,180	33%	3%	21%
	14100 Summer School Programs; Elementary	\$225,534	\$44,117	\$177,368	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$78,925	\$145,826	\$13,858	n/a	-82%	-90%
	14300 Summer School Programs; High School	\$265,364	\$271,003	\$188,937	-\$17,839	-107%	-107%	-109%
	16100 Remediation Testing	\$186,587	\$386,136	\$153,943	\$186,782	0%	-52%	21%
	16200 Preventive Remediation	\$0	\$0	\$0	\$25,328	n/a	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$91,939	\$41,611	\$24,873	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$41,862	\$12,555	\$85,630	n/a	105%	> 500%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,287,656	\$2,104,496	\$2,573,034	\$2,655,158	106%	26%	3%
	22220 Library/Media Services; School Library	\$492,903	\$417,493	\$456,388	\$551,163	12%	32%	21%
	22230 Library/Media Services; Audiovisual	\$83,260	\$120,220	\$90,704	\$84,851	2%	-29%	-6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$422,842	\$35	\$0	\$0	-100%	-100%	n/a
	22290 Library/Media Services; Other Educational Media Services	\$9,966	\$9,996	\$2,254	\$11,229	13%	12%	398%
	24100 Office of The Principal	\$1,607,787	\$2,290,103	\$2,232,315	\$2,548,929	59%	11%	14%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$432,183	\$757,061	\$467,502	\$264,562	-39%	-65%	-43%
	26497 2007 Account Code - Teachers Retirement Fund	\$343,723	\$1,351,857	\$1,383,789	\$676,865	97%	-50%	-51%
Student Academic Achievement Total		\$20,534,427	\$26,591,631	\$26,331,745	\$34,404,814	68%	29%	31%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$6,342	\$4,245	\$0	n/a	-100%	-100%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$29,696	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$371,490	\$501,759	\$536,666	\$718,464	93%	43%	34%
	21340 Health Services; Nurse Services	\$122,351	\$245,795	\$221,208	\$215,450	76%	-12%	-3%
	22110 Improvement of Instruction; Service Area Direction	\$23,011	\$54,243	\$20,326	\$123,156	435%	127%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$42,774	\$192,305	\$344,686	\$274,770	> 500%	43%	-20%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$38,220	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$442,205	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$17,738	\$24,534	\$24,066	\$56,251	217%	129%	134%
	23190 Board of Education; Other Governing Body Services	\$9,007	\$9,039	\$19,675	\$14,071	56%	56%	-28%
	23210 Executive Administration; Office of The Superintendent	\$286,893	\$639,483	\$748,944	\$843,408	194%	32%	13%
	23220 Executive Administration; Community Relations	\$36,489	\$37,795	\$27,118	\$37,789	4%	0%	39%
	23290 Executive Administration; Other Executive Administration Services	\$36,562	\$36,501	\$41,119	\$26,885	-26%	-26%	-35%
	24900 Other Support Services, School Administration	\$0	\$4,000	\$0	\$0	n/a	-100%	n/a
	25720 Personnel Services; Recruitment and Placement	\$581	\$0	\$0	\$0	-100%	n/a	n/a
	25750 Personnel Services; Health Services	\$63,727	\$66,009	\$58,727	\$66,355	4%	1%	13%
	25790 Personal Services; Other Professional Services	\$0	\$0	\$0	\$10,152	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$2,017,390	\$1,786,895	\$1,173,011	n/a	-42%	-34%
Student Instructional Support Total		\$1,010,623	\$3,835,195	\$3,833,675	\$4,069,883	303%	6%	6%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$19,563	\$52,866	\$59,463	\$16,629	-15%	-69%	-72%
	23160 Board of Education; Promotion Expenses	\$11,832	\$10,019	\$7,855	\$1,232	-90%	-88%	-84%
	23230 Executive Administration; Staff Relations and Negotiations	\$43,598	\$12,788	\$12,649	\$12,377	-72%	-3%	-2%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$23,137	\$31,693	\$31,570	\$40,106	73%	27%	27%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25150 Fiscal Services; Payroll Services	\$27,532	\$37,968	\$57,037	\$72,273	163%	90%	27%
	25160 Fiscal Services; Financial Accounting	\$40,701	\$131,435	\$108,254	\$102,421	152%	-22%	-5%
	25180 Fiscal Services; Property Accounting	\$0	\$1,650	\$800	\$0	n/a	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$7,477	\$22,721	\$156,147	\$21,242	184%	-7%	-86%
	25196 Other Fiscal Services; Cash Change	\$1,830	\$2,215	\$2,515	\$1,935	6%	-13%	-23%
	25199 Other Fiscal Services; Other	\$714	\$0	\$0	\$0	-100%	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$107,548	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$86,231	n/a	n/a	n/a
	25890 Other Technology Services	\$63,744	\$120,405	\$123,124	\$22,746	-64%	-81%	-82%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$82,648	\$111,826	\$113,335	\$129,295	56%	16%	14%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,011,476	\$3,894,159	\$4,089,614	\$4,259,769	41%	9%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$101,634	\$101,834	\$109,786	\$99,077	-3%	-3%	-10%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$910,442	\$367,721	\$344,417	\$212,554	-77%	-42%	-38%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$144,124	\$149,322	\$205,083	n/a	42%	37%
	26700 Operation and Maintenance of Plant Services; Insurance	\$179,057	\$184,835	\$205,205	\$155,543	-13%	-16%	-24%
	27010 Student Transportation; Service Area Direction	\$136,592	\$203,866	\$145,426	\$162,030	19%	-21%	11%
	27100 Student Transportation; Vehicle Operation	\$1,178,379	\$1,682,901	\$1,671,143	\$1,865,001	58%	11%	12%
	27200 Student Transportation; Monitoring Services	\$194,816	\$110,658	\$155,197	\$169,848	-13%	53%	9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$590,754	\$858,938	\$811,105	\$801,732	36%	-7%	-1%
	27400 Student Transportation; Purchase of School Buses	\$0	\$649,045	\$597,163	\$673,182	n/a	4%	13%
	27500 Student Transportation; Insurance on Buses	\$137,232	\$203,787	\$129,062	\$154,412	13%	-24%	20%
	27700 Student Transportation; Contracted Transportation Services	\$20,086	\$15,648	\$27,084	\$22,330	11%	43%	-18%
	27900 Student Transportation; Other Student Transportation Services	\$73,066	\$128,932	\$140,306	\$139,555	91%	8%	-1%
	31100 Food Services Operations; Service Area Direction	\$48,173	\$55,582	\$61,535	\$75,389	56%	36%	23%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,169,046	\$1,687,953	\$2,033,680	\$2,609,735	123%	55%	28%
	31900 Other Food Services	\$0	\$0	\$0	\$5,379	n/a	n/a	n/a
	33200 Community Recreation	\$149,229	\$129,226	\$131,896	\$124,857	-16%	-3%	-5%
	33400 Athletic Coaches	\$263,813	\$376,696	\$378,320	\$424,045	61%	13%	12%
	33910 High School Band Uniforms	\$6,905	\$0	\$0	\$0	-100%	n/a	n/a
	33940 Child Care Services	\$360	\$565	\$2,580	\$2,136	493%	278%	-17%
	33950 Step Ahead	\$4,233	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$357,678	\$798,897	\$317,600	\$523,742	46%	-34%	65%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$202,888	\$738,879	\$919,793	\$1,329,329	> 500%	80%	45%
Overhead and Operational Total		\$9,058,635	\$12,869,832	\$13,092,980	\$14,628,763	61%	14%	12%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,537,162	\$0	\$0	\$0	-100%	n/a	n/a
	40100 Facilities Acquisition and Construction; Service Area Direction	\$2,722	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$75,430	\$134,697	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$505,018	\$23,427	\$126,001	\$41,023	-92%	75%	-67%
	45100 Building Acquisition, Construction and Improvements	\$0	\$7,561,739	\$5,973,690	\$5,239,332	n/a	-31%	-12%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$810,623	\$346,444	\$420,784	\$384,455	-53%	11%	-9%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$28,924	\$0	\$143,087	\$40,685	41%	n/a	-72%
	51100 Debt Services; Principal on Debt; Bonds	\$200,400	\$455,000	\$465,000	\$555,000	177%	22%	19%
	52100 Debt Services; Interest on Debt; Bonds	\$3,000	\$339,462	\$646,768	\$610,627	> 500%	80%	-6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,646,350	\$12,321,747	\$13,223,000	\$15,069,500	167%	22%	14%
	54200 2007 Account Code - Common School Fund	\$310,424	\$345,905	\$450,039	\$196,582	-37%	-43%	-56%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$283,205	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$85,676	\$0	n/a	n/a	-100%
Nonoperational Total		\$9,120,054	\$21,528,420	\$21,534,045	\$22,420,409	146%	4%	4%
prorated								
	26491 2007 Account Code - PERF	\$499,761	\$555,603	\$581,538	\$260,294	-48%	-53%	-55%
	26492 2007 Account Code - Social Security	\$1,736,830	\$2,251,095	\$2,207,934	\$1,181,740	-32%	-48%	-46%
	26493 2007 Account Code - Workmen's Compensation	\$98,149	\$278,558	\$232,645	\$104,384	6%	-63%	-55%
	26494 2007 Account Code - Group Insurance	\$1,713,964	\$8,139,641	\$10,064,586	\$4,424,047	158%	-46%	-56%
	26496 2007 Account Code - Unemployment Compensation	\$1,444	\$22,619	\$11,966	\$20,313	> 500%	-10%	70%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$384,053	\$512,025	\$253,242	n/a	-34%	-51%
prorated Total		\$4,050,148	\$11,631,569	\$13,610,693	\$6,244,020	54%	-46%	-54%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$23,546,723	\$35,107,910	\$36,229,467	\$38,897,691	65%	11%	7%	53.8%	45.9%	46.2%	47.6%
Student Instructional Support	\$1,148,803	\$4,618,568	\$4,769,087	\$4,551,889	296%	-1%	-5%	2.6%	6.0%	6.1%	5.6%
Overhead and Operational	\$9,958,307	\$15,201,747	\$15,870,539	\$15,897,901	60%	5%	0%	22.7%	19.9%	20.2%	19.4%
Nonoperational	\$9,120,054	\$21,528,420	\$21,534,045	\$22,420,409	146%	4%	4%	20.8%	28.2%	27.5%	27.4%
Grand Total	\$43,773,887	\$76,456,646	\$78,403,138	\$81,767,890	87%	7%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	56.4%	52.0%	52.3%	53.1%